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# TRANSCRIPT OF RECORD.

## SUPREME COURT OF THE UNITED STATES.

## No. 673.

CHARLES B. LAMBORN, PLAINTIFF IN ERROR,

vs.

THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF DICKINSON.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE DISTRICT OF KANSAS.

FILED MARCH 27, 1877.

Nov. 26 1878

Argued

Jan Bradley

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1 *Petition.*

THE UNITED STATES OF AMERICA,
*District of Kansas, ss:*

In the circuit court of the United States for the district of Kansas.

CHARLES B. LAMBORN
*vs.*
THE BOARD of COUNTY COMMISSIONERS OF the County of Dickenson. } 963.

Be it remembered that on this day, to wit, February 23, 1874, the plaintiff, by his attorneys, filed in the clerk's office of said court his petition, precipe, & security for costs in said entitled action, which said petition, precipe, & security for costs are in the words and figures following, to wit:

United States circuit court for the district of Kansas.

CHARLES B. LAMBORN, PL'FF,
*vs.*
THE BOARD OF COUNTY COMMISSIONERS OF the county of Dickenson, def't. } Petition.

The plaintiff above-named complains of the above-named defendant, and alleges that said plaintiff is a citizen of the State of Missouri; and that the county of Dickenson, in the State of Kansas, now is and was at the several dates of the transactions hereinafter mentioned and
2 described, a body corporate and politic, duly created and existing under and by virtue of the laws of said State of Kansas, and as such authorized to sue, and subject to be sued, under and by the name and style of the Board of County Commissioners of the County of Dickenson.

3 And for a first cause of action said plaintiff alleges: That in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: S. E. ¼ of section 3, town. 11, range 2.

That on the 2d day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $12.90, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $17.66, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the

1 *Petition.*

THE UNITED STATES OF AMERICA,
*District of Kansas, ss:*

In the circuit court of the United States for the district of Kansas.

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*vs.*
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*vs.*
THE BOARD OF COUNTY COMMISSIONERS OF the county of Dickenson, def't. } Petition.

The plaintiff above-named complains of the above-named defendant, and alleges that said plaintiff is a citizen of the State of Missouri; and that the county of Dickenson, in the State of Kansas, now is and was at the several dates of the transactions hereinafter mentioned and
2 described, a body corporate and politic, duly created and existing under and by virtue of the laws of said State of Kansas, and as such authorized to sue, and subject to be sued, under and by the name and style of the Board of County Commissioners of the County of Dickenson.

3 And for a first cause of action said plaintiff alleges: That in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: S. E. ¼ of section 3, town. 11, range 2.

That on the 2d day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $12.90, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $17.66, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the

plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $19.83, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1st day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $33.72, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1870, 1871, & 1872, upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $71.21, with interest at the rate of ten per cent. per annum on $37.49 from Jan'y 8, 1872, and on $33.22 from Jan'y 1, 1873.

And for a second and further cause of action said plaintiff alleges: That in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate situate in said county, to wit: All section 5, town. 11, range 2 E.

That on the 2 day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $51.38, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $69.21, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same 2 day and year last aforesaid, the county clerk of

said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax certificate, paid into the county treasury of said county the sum of $78.43, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1st day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $110, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1870, 1871, and 1872, upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $257.64, with interest at the rate of ten per cent. per annum on $147.64 from Jan'y 8, 1872, and on $110.00 from Jan'y 1, 1873.

4 And for a third and further cause of action said plaintiff alleges:

That in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: N. ½ of section 7, town. 11, range 2 E.

That on the 2nd day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $24.93, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $33.78, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the

amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 3 to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $38.10, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1st day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $53.52, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1870, 1871, & 1872, upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $125.40, with interest at the rate of ten per cent. per annum on $71.88 from Jan'y 8, 1872, and on $53.52 from Jan'y 1, 1873.

And for a fourth and further cause of action said plaintiff alleges: That in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: Section 9, town. 11, range 2 E.

That on the 2d day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $51.93, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of January, 1873, this plaintiff paid into the county treasury of said county the sum of $69.92, that being an amount equal to the cost of redemption of said real estate at that time; that

thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 4 to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $59.76, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1' day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $55.92, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1870, 1871, & 1872, upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $185.60, with interest at the rate of ten per cent. per annum on $129.68 from Jan'y 8, 1872, and on $55.92 from Jan'y 1, 1873.

5 And for a fifth and further cause of action said plaintiff alleges that in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: S. W. ¼ of section 11, town. 11, range 2 W.

That on the 2nd day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $13.33, being

the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $18.21, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 5, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $19.92, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1st day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $33.72, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment, a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1870, 1871, 1872 upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums, from the time of said payments respectively; which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $71.85, with interest at the rate of ten per cent. per annum on $38.12 from January 8, 1872, and on $33.72 from January 1, 1873.

And for a sixth and further cause of action said plaintiff alleges that in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: N. W. ¼ of section 11, town. 11, range 2.

That on the 2nd day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $13.33, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $18.21, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 7, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $19.92, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment, , assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1870 & 1871 upon said real estate the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively; which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $38.13, with interest at the rate of ten per cent. per annum from Jan'y 8, 1872.

And that for a seventh and further cause of action said plaintiff alleges that in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: Section 17, town. 11, range 2 E.

6 That on the 2nd day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $49.86, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $67.19, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 9, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $19.92, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1st day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $23.16, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment, a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1870, 1871, & 1872 upon said real estate the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively; which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $110.27, with interest at the rate of ten per cent. per annum on $87.11 from Jan'y 8, 1872, and on $23.16 from Jan'y 1, 1873.

And for an eighth and further cause of action said plaintiff alleges: That in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: Section 23, town. 11, range 2.

That on the 2 day of May, 1871, said tax remaining unpaid, the then

county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $52.03, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $70.10, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 13, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $59.76, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $69.48, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment, a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1870, 1871, 1872 upon said real estate the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively; which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $199.34, with interest at the rate of ten per cent. per annum on $129.86 from Jan'y 8, 1872, and on $69.48 from Jan'y 1, 1873.

7 And for a ninth and further cause of action said plaintiff alleges that in the year 1870 the officers of Dickenson County levied

a tax for that year upon the following-described real estate, situate in said county, to wit: Section 27, town. 11, range 2.

That on the 2nd day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $52.03, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $70.10, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 14, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $39.84, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1st day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $46.32, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment, a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1870, 1871, & 1872 upon said real estate the same was the property of the United States Government and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively; which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but

said county is now indebted to him therefor in the sum of $156.26, with interest at the rate of ten per cent. per annum on $109.94 from Jan'y 8, 1872, and on $46.32 from Jan'y 1, 1873.

And for a tenth and further cause of action said plaintiff alleges that in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: S. ½ of N. E. ¼ of section 29, town 11, range 2.

That on the 2d day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in , to said county, for the sum of $39.03, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of January, 1871, this plaintiff paid into the county treasury of said county the sum of $52.61, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 15, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax certificate, paid into the county treasury of said county the sum of $59.26, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1st day of January, 1873, this plaintiff, then holding said tax certificate, paid into the county treasury of said county the sum of $69.48, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupen endorsed thereon the amount so paid and the date of such payment, a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1870, 1871, & 1872 upon said real estate the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from

the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $181.85, with interest at the rate of ten per cent. per annum on $112.31 from Jan'y 8, 1872, and on $69.48 from Jan'y 1, 1873.

8 And for a'eleventh and further cause of action said plaintiff alleges that in the year 1870 the officers of Dickenson County levied a tax for that year upon the following described real estate, situate in said county, to wit: N. E. ¼ of section 35, town 11, range 2 E.

That on the 2 day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $13.33, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of January, 1872. this plaintiff paid into the county treasury of said county the sum of $18.21, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 16, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax certificate, paid into the county treasury of said county the sum of $19.92, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax certificate, paid into the county treasury of said county the sum of $23.16, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment, a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1870, 1871, & 1872 upon said real estate the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or

about the first day of January, 1874, he offered to return said tax certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $61.29, with interest at the rate of ten per cent. per annum on $38.13 from Jan'y 8, 1872, and on $23.16 from Jan'y 1, 1873.

And for a twelfth and further cause of action, said plaintiff alleges that in the year 1870 the officers of Dickenson County levied a tax for that year upon the following described real estate, situate in said county, to wit: N. ½ and S. E. ¼ of section 3, town 12, range 2 E.

That on the 2nd day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $69.06, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $92.93, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 16, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax certificate, paid into the county treasury of said county the sum of $16.85, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax certificate, paid into the county treasury of said county the sum of $29.92, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment, a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1870, 1871, & 1872 upon said real estate the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax certificate to the county treasurer of said county, and at the same time demamded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $139.70, with interest at the rate of ten per cent. per annum on $109.98, from Jan'y 8, 1872, and on $29.92 from Jan'y 1, 1873.

9 And for a thirteenth and further cause of action said plaintiff alleges that in the year 1869 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit, S. E. ¼ of section thirty-five, town 11, range 1 E.

That on the 3d day of May, 1870, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $9.00, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of Janudry, 1872, this plaintiff paid into the county treasury of said county the sum of $30.45, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 74, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax certificate, paid into the county treasury of said county the sum of $10.08, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment, a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1869 & 1871 upon said real estate the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not

aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $40.53, with interest at the rate of ten per cent. per annum from Jan'y 8, 1872.

And for a fourteenth and further cause of action said plaintiff alleges that in the year 1869 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: W. ½ of section 3, town 15, range 3.

That on the 3d day of May, 1870, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $11.53, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $41.16, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 115, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax certificate, paid into the county treasury of said county the sum of $27.75, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 7' day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $42.48, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment, a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1869, 1870, & 1871, upon said real estate, the same was the property of the

United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $111.39, with interest at the rate of ten per cent. per annum on $68.91 from Jan'y 8, 1872, and on $42.48 from Jan'y 1, 1873.

10 And for a fifteenth and further cause of action said plaintiff alleges that in the year 1869 the officers of Dickenson County levied a tax for that year upon the following described real estate, situate in said county, to wit, N. W. ¼ of section 5, town. 15, range 3 E.

That on the 3d day of May, 1870, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $5.07, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $20.57, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 116 to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $13.69, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment, a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1869 & 1871, upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as afore-

said made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to therefor in the sum of $34.26, with interest at the rate of ten per cent. per annum from Jan'y 8, 1872.

And for a sixteenth and further cause of action said plaintiff alleges that in the year 1869 the officers of Dickenson County levied a tax for that year upon the following described real estate, situate in said county, to wit, S. ½ of N. E. ¼ of section 7, town. 15, range 3.

That on the 3' day of May, 1870, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $17.27, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8' day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $60.18, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 117 to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $24.32, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1' day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $42.48, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment, a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1869, 1871, & 1872, upon said real estate, the same was the property of the

United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $126.98, with interest at the rate of ten per cent. per annum on $84.50 from Jan'y 8, 1872, and on $42.48 from Jan'y 1, 1873.

11 And for a seventeenth and further cause of action said plaintiff alleges: That in the year 1869 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: section 9, town. 15, range 3.

That on the 3rd day of May, 1870, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office, in Abilene, to said county, for the sum of $23.07, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $80.00, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 118, to correspond with the number of said tract of land in the book of tax sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax certificate, paid into the county treasury of said county the sum of $40.33, being the amount then due for taxes, levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1st day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $21.24, being the amount then due for taxes, levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk,

except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1869, 1871, & 1872, upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $141.57, with interest at the rate of ten per cent. per annum on $120.33 from Jan'y 8, 1872, and on $21.24 from Jan'y 1, 1873.

And for an eighteenth and further cause of action said plaintiff alleges: That in the year 1869 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: section 17, town. 15, range 3.

That on the 3d day of May, 1870, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $23.07, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $70.52, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 120, to correspond with the number of said tract of land in the book of tax-sales of said county.

That, on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $40.23, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1' day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $63.72, being the amount then due for taxes levie .

upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1869, 1871, & 1872, upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof, but said county is now indebted to him therefor in the sum of $174.47, with interest at the rate of ten per cent. per annum on $110.75 from Jan'y 8, 1872, and on $63.72 from Jan'y 1, 1873.

12 And for a nineteenth and further cause of action said plaintiff alleges: That in the year 1869 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: S. ½ and the N. E. ¼ of section 19, town. 15, range 3.

That on the 3d day of May, 1870, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $13.03, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $45.27, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 121, to correspond with the number of said tract of land in the book of tax-sales of said county.

That, on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $40.33, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who there-

upon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1st day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $91.80, being the amount then due for taxes, levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1869, 1871, & 1872, upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $177.40, with interest at the rate of ten per cent. per annum on $85.69, from Jan'y 8, 1872, and on $91.80 from Jan'y 1, 1873.

And for a twentieth and further cause of action said plaintiff alleges: that in the year 1869 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: E. ½ & N. W. ¼ of section 21, town. 15, range 3 E.

That on the 3rd day of May, 1870, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $17.37, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $60.25, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 122, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $40.33, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1' day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $52.08, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1869, 1871, & 1872, upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $152.66, with interest at the rate of ten per cent. per annum on $100.58 from Jan'y 8, 1872, and on $52.08 from Jan'y 1, 1873.

13 And for a twenty-first and further cause of action said plaintiff alleges that in the year 1869, the officers of Dickenson County levied a tax for that year upon the following described real estate, situate in said county, to wit: Section 27, town. 15, range 3.

That on the 3rd day of May, 1870, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $23.07, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $80.00 that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and

numbered the same 123, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $40.33, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $78.12, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1869, 1871, & 1872 upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $198.45, with interest at the rate of ten per cent. per annum on $120.33 from Jan'y 8, 1872, and on $78.12 from Jan'y 1. 1873.

And for a twenty-second and further cause of action said plaintiff alleges that in the year 1869 the officers of Dickenson county levied a tax for that year upon the following-described real estate, situate in said county, to wit: Section twenty-nine, town. 15, range 3 E.

That on the 3rd day of May, 1870, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $23.07, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $80.00, that being an amount equal to the cost of redemption of said real estate at that time; that

thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 124, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $53.65, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1872, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $113.28, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1869, 1871, & 1872 upon said real estate, the same was the property of the United States Government and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $246.93, with interest at the rate of ten per cent. per annum on $133.65 from Jan'y 8, 1872, and on $113.28 from Jan'y 1, 1873.

14 And for a twenty-third and further cause of action said plaintiff alleges that in the year 1869 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: E ½ and S. W. ¼ of section 31, town. 15, range 3 E.

That on the 3 day of May, 1870, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction,

at his office in Abilene, to said county, for the sum of $17.30, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $59.93, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 125, to correspond with the number of said tract of land in the book of tax sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $13.66, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1869 & 1871 upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $73.59, with interest at the rate of ten per cent. per annum on $ , from from Jan'y 8, 1872.

And for a twenty-fourth and further cause of action said plaintiff alleges: That in the year 18 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: Section 33, town. 15, range 3 E.

That on the 3rd day of May, 1870, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $23.07, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county

treasury of said county the sum of $80.00, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 126 to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $53.77, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1st day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $78.12, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1869, 1871, & 1872 upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $211.89, with interest at the rate of ten per cent. per annum on $133.77, from Jan'y 8, 1872, and on $78.12, from Jan'y 1, 1873.

15 And for a twenty-fifth and further cause of action said plaintiff alleges: That in the year 1869 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: Section 3, town. 16, range 3, E.

That on the 3rd day of May, 1870, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auc-

tion, at his office in Abilene, to said county, for the sum of $23.07, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $79.45, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 127 to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $31.40, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid, and the date of such payment.

That afterwards, and on the 7th day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $56.88, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid, and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1869, 1871, & 1872, upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum, on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $167.73, with interest at the rate of ten per cent. per annum on $110.85, from Jan'y 8, 1872, and on $56.88, from Jan'y 1, 1873.

And for a twenty-sixth and further cause of action said plaintiff alleges that in the year 1869 the officers of Dickenson County levied

treasury of said county the sum of $80.00, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 126 to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $53.77, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1st day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $78.12, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1869, 1871, & 1872 upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $211.89, with interest at the rate of ten per cent. per annum on $133.77, from Jan'y 8, 1872, and on $78.12, from Jan'y 1, 1873.

15 And for a twenty-fifth and further cause of action said plaintiff alleges: That in the year 1869 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: Section 3, town. 16, range 3, E.

That on the 3rd day of May, 1870, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auc-

tion, at his office in Abilene, to said county, for the sum of $23.07, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $79.45, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 127 to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $31.40, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid, and the date of such payment.

That afterwards, and on the 7th day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $56.88, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid, and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1869, 1871, & 1872, upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum, on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $167.73, with interest at the rate of ten per cent. per annum on $110.85, from Jan'y 8, 1872, and on $56.88, from Jan'y 1, 1873.

And for a twenty-sixth and further cause of action said plaintiff alleges that in the year 1869 the officers of Dickenson County levied

a tax for that year upon the following-described real estate, situate in said county, to wit: Section 5, town. 16, range 3 E.

That on the 3rd day of May, 1870, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county for the sum of $23.07, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $79.45, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 128, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax certificate, paid into the county treasury of said county the sum of $39.15, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $121.44, being the amount then due for taxes levied upon said land by the officers of said county for the year 18 , and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1869, 1871, & 1872 upon said real estate the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $240.04,

with interest at the rate of ten per cent. per annum on $118.60, from Jan'y 8, 1872, and on $121.40, from Jan'y 1, 1873.

16 And for a twenty-seventh, and further cause of action said plaintiff alleges that in the year 1869 the officers of Dickenson County levied a tax for tha year upon the following described real estate, situate in said county, to wit: N. E. ¼ & E. ½ of W. ½ of section 7, town. 16, range 3 E.

That on the 3 day of May, 1870, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county for the sum of $11.53, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $40.19, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 129, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $28.83, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1869 & 1871 upon said real estate the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $69.02,

with interest at the rate of ten per cent. per annum, from Jan'y 8, 1872.

And for a twenty-eighth and further cause of action said plaintiff alleges that in the year 1869 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: Section 9, town. 16, range 3 E.

That on the 3rd day of May, 1870, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county for the sum of $23.07, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $92.15, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 130, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $43.20, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $121.44, being the amount then due for taxes, levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1869, 1871, & 1872 upon said real estate the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $256.79, with interest at the rate of ten per cent. per annum on $135.35, from Jan'y 8, 1872, and on $121.44, from Jan'ry 1, 1873.

17 And for a twenty-ninth and further cause of action said plaintiff alleges that in the year 1869 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit, section 15, town. 16, range 3 E.

That on the 3 day of May, 1870, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $23.07, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $92.15, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 131, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $43.20, being the amount then due for taxes, levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $113.76, being the amount then due for taxes, levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1869, 1871, & 1872 upon said real estate the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with in-

terest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plainiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him nor any part thereof; but said county is now indebted to him therefor in the sum of $249.11, with interest at the rate of ten per cent. per annum on $135.30 from Jan'y 8, 1872, and on $113.76 from Jan'y 1, 1873.

And for a thirtieth and further cause of action said plaintiff alleges that in the year 1869 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: N. ½ of section 17, town. 16, range 3 E.

That on the 3 day of May, 1870, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county for the sum of $11.53, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $46.20, that being an amount equal to the cost of redemption of said real estate at that time; and thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 132 to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax certificate, paid into the county treasury of said county the sum of $103, being the amount then due for taxes, levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1869 & 1871 upon said real estate the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him nor any part thereof; but said county is now indebted to him therefor in the sum of $57.00, with interest at the rate of ten per cent. per annum from Jan'y 8, 1872.

18 And for a thirty-first and further cause of action said plaintiff alleges: That in the year 1869 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit. section 21, town. 16, range 3 E.

That on the 3 day of May, 1870, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $23.07, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $80.00, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 134 to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $37.50, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $121.44, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1869, 1871, & 1872 upon said real estate the same was the property of the United States Government and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said

sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him nor any part thereof; but said county is now indebted to him therefor in the sum of $238.94, with interest at the rate of ten per cent. per annum on $117.50 from Jan'y 8, 1872, and on $121.44 from Jan'y 1, 1873.

And for a thirty-second and further cause of action said plaintiff alleges: That in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit, section 25, town. 11, range 2 E.

That on the 2nd day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $65.08, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $87.55, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 186 to correspond with the number of said tract of land in the book of tax sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $58.40, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $84.96, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1870, 1871, & 1872 upon said real estate the same was the property of the United States Government and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-cer-

tificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him nor any part thereof; but said county is now indebted to him therefor in the sum of $230.91, with interest at the rate of ten per cent. per annum on $145.95 from Jan'y 8, 1872, and on $84.96 from Jan'y 1, 1873.

19 And for a thirty-third and further cause of action said plaintiff alleges that in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county to wit: Section 13, town. 11, range 2 E.

That on the 2nd day of May, 1870, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $65.08, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $87.55, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 192 to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding the said tax-certificate, paid into the county treasury of said county the sum of $62.05, being the amount then due for taxes, levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1st day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $127.20, being the amount then due for taxes, levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1870, 1871, & 1872 upon said real estate the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as

aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $276.80, with interest at the rate of ten per cent. per annum on $149.60 from Jan'y 8, 1872, and on $127.20 from Jan'y 1, 1873.

And for a thirty-fourth and further cause of action said plaintiff alleges that in the year 1870 the officers of Dickenson County levied a tax for that year upon the following described real estate, situate in said county to wit: S. E. ¼ of S. W. ¼ of section 15, town. 13, range 3 E.

That on the 2nd day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $10.50, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $14.51, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 502 to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $9.48, being the amount then due for taxes, levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $18.45, being the amount then due for taxes, levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1870, 1871, & 1872 upon said real estate the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him nor any part thereof; but said county is now indebted to him therefor in the sum of $32.44, with interest at the rate of ten per cent. per annum on $23.99 from Jan'y 8, 1872, and on $8.45, from Jan'y 1, 1873.

20 And for a thirty-fifth and further cause of action said plaintiff alleges that in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: N. ½ of N. E. ¼ & N. ½ of N. W. ¼ of section 27, town. 16, range 3 E.

That on the 2 day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county for the sum of $7.74, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8' day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $10.70, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 516, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $10.80, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1' day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $10.44, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed

thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A", and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1870, 1871, & 1872 upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $31.94, with interest at the rate of ten per cent. per annum on $21.50 from Jan'y 8, 1872, and on $10.44 from Jan'y 1, 1873.

And for a thirty-sixth and further cause of action said plaintiff alleges that in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: N. W. ¼ of N. W. ¼ of section 31, town. 16, range 3 E.

That on the 2nd day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $2.25, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $3.34, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 519, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $2.16, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who there-

upon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $7.59, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1870, 1871, 1872 upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him nor any part thereof; but, said county is now indebted to him therefor in the sum of $13.09, with interest at the rate of ten per cent. per annum on $5.50 from Jan'y 8, 1872, and on $7.59 from Jan'y 1, 1873.

21 And for a thirty-seventh and further cause of action said plaintiff alleges: That in the year 1870 the officers of Dickenson County levied a tax for that year upon the following described real estate, situate in said county, to wit, section 5, town. 16, range 4 E.

That on the 2nd day of May, 1871, said tax remaining unpaid, the then county treasury of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $36.07, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $48.67, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 620 to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $23.80, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $33.20, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1870, 1871, & 1872 upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $105.67, with interest at the rate of ten per cent. per annum, on $72.47, from Jan'y 8, 1872, and on $33.20 from Jan'y 1, 1873.

And for a thirty-eighth and further cause of action said plaintiff alleges: That in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit, E. ½ of section 9, town. 16, range 4 E.

That on the 2nd day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $30.40, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $41.10, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the

same 624 to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $17.00, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $26.79, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1870, 1871, & 1872, upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $84.89, with interest at the rate of ten per cent. per annum on $58.10 from Jan'y 8, 1872, and on $26.79 from Jan'y, 1873.

22 And for a thirty-ninth and further cause of action said plaintiff alleges: That in the year 1870 the officers of County levied a tax for that year upon the following-described real estate, situate in said county, to wit, N. W. ¼ of S. W. ¼, and S. W. ¼ of N. W. ¼ of section 19, town. 15, range 4 E.

That on the 2nd day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $7.08, being the full amount of taxes and charges at that time due thereon for said year.

That on the 23 day of August, 1872, this plaintiff paid into the county treasury of said county the sum of $14.60, that being an amount equal to the cost of redemption of said real estate at that time; that

thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 659 to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $5.70, being the amount then due for taxes, levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1870 & 1872 upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $20.30, with interest at the rate of ten per cent. per annum on $14.60, from Aug. 23, 1872, and on $5.70 from Jan'y 1, 1873.

And for a fortieth and further cause of action said plaintiff alleges: That in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: N. ½ of section 3, town. 14, range 4 E.

That on the 2 day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $11.98, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $56.62, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the

amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 680 to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $7.36, being the amount then due for taxes, levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $15.96, being the amount then due for taxes, levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1870, 1871, & 1872 upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer. That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $79.94, with interest at the rate of ten per cent. per annum on $63.98, from Jan'y 8, 1872, and on $15.96 from Jan'y 1, 1873.

23 And for a forty-first and further cause of action said plaintiff alleges that in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: S. ½ & N. W. ¼ of section 5, town. 14, range 4 E.

That on the 2nd day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $47.59, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $64.00, that being an amount

equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 682, to correspond with the number of said tract of land in the book of tax sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax certificate, paid into the county treasury of said county the sum of $31.05, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 8 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $34.58, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1870, 1871, & 1872, upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $129.74, with interest at the rate of ten per cent. per annum on $95.16 from Jan'y 8, 1872, and on $34.58 from Jan'y 8, 1873.

And for a forty-second and further cause of action said plaintiff alleges that in the year 18 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: section 7, town. 14, range 4 E.

That on the 2nd day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $62.80, be-

ing the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $84.60, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 684, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $32.20, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county, the sum of $29.26, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1870, 1871, & 1872 upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him nor any part thereof; but said county is now indebted to him therefor in the sum of $146.06, with interest at the rate of ten per cent. per annum on $116.80 from Jan'y 8, 1872, and on $29.26 from Jan'y 1, 1873.

24 And for a forty-third and further cause of action said plaintiff alleges that in the year 1870 the officers of county, levied a tax for that year upon the following-described real estate, situ-

ate in said county, to wit: E. ½ of E. ½ of N. W. ¼ & S. W. ¼ of N. W. ¼ of section 11, town. 14, range 4 E.

That on the 2d day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $44.10, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $59.35, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a ideed, and numbered the same 687, to correspond with the number of sad tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $18.34, being the amount then due for taxes, levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $24.60, being the amount then due for taxes, levied upon said land by the officers of said county, for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1870, 1871, & 1872, upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof,

but said county is now indebted to him therefor in the sum of $102.29 with interest at the rate of ten per cent. per annum on $77.69 from January 8, 1872, and on $24.60 from Jan'y 1, 1873.

And for a forty-fourth and further cause of action said plaintiff alleges: That in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: N. E. ¼ & E. ½ of N. W. ¼ & S. W. ¼ of N. W. ¼ of section 15, town. 14, range 4 E.

That on the 2nd day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $28 06, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $37.96, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 690, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $14.08, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 18 , and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff then holding said tax-certificate, paid into the county treasury of said county the sum of $27.93, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment, a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1870, 1871, & 1872 upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with in-

terest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof, but said county is now indebted to him therefor in the sum of $79.97, with interest at the rate of ten per cent. per annum on $52.04 from Jan'y 8, 1872, and on $27.93 from Jan'y 1, 1873.

25 And for a forty-fifth and further cause of action said plaintiff alleges that in the year 1870 the officers of Dickenson County levied a tax for that year upon the following described real estate, situate in said county, to wit: Section 1, town. 13, range 4 E.

That on the 2nd day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $34.68, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $51.88, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 710, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $37.86, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $54.90, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1870, 1871, & 1872 upon said real estate the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-cer-

tificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $144.5 , with interest at the rate of ten per cent. per annum on $89.68 from Jan'y 8, 1872, and on $54.90 from Jan'y 1, 1873.

And for a forty-sixth and further cause of action said plaintiff alleges that in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: N. W. ¼ section 15, town. 13, range 4 E.

That on the 2d day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $14.67, being the full amount of taxes and charges at that due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $20.00, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 716, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $12.05, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $11.80, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1870, 1871, & 1872 upon said real estate the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not

aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $43.85, with interest at the rate of ten per cent. per annum on $32.05 from January 8, 1872, and on $11.80 from Jan'y 1, 1873.

26 And for a forty-seventh and further cause of action said plaintiff alleges that in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: W. ½ of section 19, town. 13, range 4 E.

That on the 2d day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $29.08, being the full amount of taxes and charges at time due thereon for said year.

That on the 8th day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $39.31, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 717, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards and on the same day and year last aforesaid, the plaintiff, then holding said tax certificate, paid into the county treasury of said county the sum of $11.06, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $11.30, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1870, 1871, & 1872, upon said real estate, the same was the property of the

United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $61.67, with interest at the rate of ten per cent. per annum on $50.37, from Jan'y 8, 1872, and on $11.30 from Jan'y 1, 1873.

And for a forty-eighth and further cause of action said plaintiff alleges that in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: N. W. ¼ of section 21, town. 13, range 4 E.

That on the 2d day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $14.67, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $20.06, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 718, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $11.08, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $14.16, being the amount then due for taxes, levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, ex-

cept as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1870, 1871, & 1872, upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $45.24, with interest at the rate of ten per cent. per annum on $31.08, from Jan'y 8, 1872, and on $14.16 from Jan'y 1, 1873.

27 And for a forty-ninth and further cause of action said plaintiff alleges: That in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: W. ½ of section 31, town. 13, range 4 E.

That on the 2 day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county for the sum of $42.41, being the full amount of taxes and charges at that time due thereon for said year.

That on the day of , 18 , this plaintiff paid into the county treasury of said county the sum of $ , that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same; the time when the owner of such certificate would be entitled to a deed, and numbered the same 725 to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $13.98, being the amount then due for taxes, levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $19.98, being the amount then due for taxes, levied upon said land by the officers of said county for the year 1872, and pro

duced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1870, 1871, & 1872 upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $76.37, with interest at the rate of ten per cent. per annum on $56.39 from Jan'y 8, 1872, and on $19.98 from Jan'y 1, 1873.

And for a fiftieth and further cause of action said plaintiff alleges: That in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit, W. ½ of section 23, town. 13, range 3.

That on the 2nd day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county for the sum of $31.43, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $42.47, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 764 to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $14.08, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then

holding said tax-certificate, paid into the county treasury of said county the sum of $20.60, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1870, 1871, & 1872 upon said real estate the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $77.15, with interest at the rate of ten per cent. per annum on $56.55 from Jan'y 8, 1872, and on $20.60 from Jan'y 1, 1873.

28 And for a fifty-first and further cause of action said plaintiff alleges: That in the year 1870 the officers of Dickenson County levied a tax for that year upon the following described real estate, situate in said county, to wit, N. ½ of NE. ¼ of section 25, town. 13, range 3 E.

That on the 2nd day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county for the sum of $8.03, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $11.08, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiffs a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 766 to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $2.74, being the amount then due for taxes levied upon said real estate by the officers of said county for the year

1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $4.98, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A." and made a part of this petition.

That at the time of the levy of the several taxes for the years 1870, 1871, & 1872 upon said real estate the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that the said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $18.80, with interest at the rate of ten per cent. per annum on $13.82 from Jan'y 8, 1872, and on $4.98 from Jan'y 1, 1873.

And for a fifty-second and further cause of action said plaintiff alleges: That in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit, E. ½ & S. W. ¼ of section 1, town. 16, range 3 E.

That on the 2 day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county for the sum of $9.29, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8th day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $12.80, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiffs a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 736 to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury

of said county the sum of $28.35, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1870 & 1871 upon said real estate the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $41.15, with interest at the rate of ten per cent. per annum from Jan'y 8, 1872.

29 And for a fifty-third and further cause of action said plaintiff alleges: That in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: Section 13, town. 16, range 3 E.

That on the 2d day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $12.39, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $16.94, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 739, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $37.80, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who there-

upon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $106.65, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment, a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several taxes for the years 1870, 1871, & 1872, upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him nor any part thereof; but said county is now indebted to him therefor in the sum of $161.39, with interest at the rate of ten per cent. per annum on $54.74 from Jan'y 8, 1872, and on $106.65 from Jan'y 1, 1873.

And for a fifty-fourth and further cause of action said plaintiff alleges: That in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: N. ½ of S. W. ¼ & N. ½ of S. E. ¼ of section 23, town. 16, range 3.

That on the 2 day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in , to said county, for the sum of $10.85, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $14.90, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 740, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $32.11, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $36.54, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment, a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1870, 1871, & 1872 upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $83.55, with interest at the rate of ten per cent. per annum on $47.01 from Jan'y 8, 1872, and on $36.54 from Jan'y 1, 1873.

30 And for a fifty-fifth and further cause of action said plaintiff alleges: That in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: Section 23, town. 15, range 3 E.

That on the 2 day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $24.38, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $33.00, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 749, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $51.80, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $88.96, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment, a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1870, 1871, & 1872 upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by *it* into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $173.76, with interest at the rate of ten per cent. per annum on $84.80 from Jan'y 8, 1872, and on $88.96 from Jan'y 1, 1873.

And for a fifty-sixth and further cause of action said plaintiff alleges that in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: Section 25, town. 15, range 3 E.

That on the 2nd day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in , to said county, for the sum of $24.38, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $33.02, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated o' the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into

the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 750, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $12.95, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $22.24, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment, a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1870, 1871, & 1872, upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $68.21, with interest at the rate of ten per cent. per annum on $45.97 from Jan'y 8, 1872, and on $22.24 from Jan'y 1, 1873.

31 And for a fifty-seventh and further cause of action said plaintiff alleges: That, in the year 1870, the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit, N. W. ¼ of section 35, town. 15, range 3 E.

That on the 2d day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $6.20, being the full amount of taxes and charges at that time due thereon for said year.

That on the 4 day of April, 1872, this plaintiff paid into the county treasury of said county the sum of $10.40, that being an amount equal to the cost of redemption of said real estate at that time; that there-

upon the county treasurer of said county issued and gave to said plaintiffs a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 75, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $14.54, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 1 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $22.24, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1870, 1871, & 1872, upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff, the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments, respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $57.18, with interest at the rate of ten per cent. per annum on $14.54 from April 4, 1872, and on $22.24 from Jan'y 1, 1873.

And for a fifty-eighth and further cause of action said plaintiff alleges: That in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: Section twenty-three, town. 14, range 3.

That on the 2 day of May, 1871, said tax remaining unpaid, the then county treasurer of said county sold said real estate at public auction, at his office in Abilene, to said county, for the sum of $31.42, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of Jan'y, 1872, this plaintiff paid into the county treasury of said county the sum of $42.47, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiffs a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 758, to correspond with the number of said tract of land in the book of tax-sales of said county.

That, on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office.

That afterwards, and on the same day and year last aforesaid, the plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $23.00, being the amount then due for taxes levied upon said real estate by the officers of said county for the year 1871, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment.

That afterwards, and on the 7 day of January, 1873, this plaintiff, then holding said tax-certificate, paid into the county treasury of said county the sum of $22.21, being the amount then due for taxes levied upon said land by the officers of said county for the year 1872, and produced said certificate to the county treasurer, who thereupon endorsed thereon the amount so paid and the date of such payment; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1870, 1871, & 1872, upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that said taxes were legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said taxes, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the several amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payments, respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $87.68, with interest at the rate of ten per cent. per annum on $65.47, from Jan'y 8, 1872, and on $22.21, from Jan'y 1, 1873.

32 And for a fifty-ninth and further cause of action said plaintiff alleges that, in the year 1870, the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit, S. E. ¼ of section 11, town. 11, range 2, E.

That, on the 20 day of May, 1871, said tax remaining unpaid, the

then county treasurer Dickenson County sold said real estate at public auction, at his office in Abilene, to Dickenson , for the sum of $13.33, being the full amount of taxes and charges at that time due thereon for said year 1870.

That, on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $18.21, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 6, to correspond with the number of said tract of land in the book of tax-sales of said county.

That, on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several tax for the year 1870, upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the payment so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that such tax was legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said tax, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the amount so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on said sum from the time of said payment, respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $18.21, with interest at the rate of ten per cent. per annum from Jan'y 8, 1872.

And for a sixtieth and further cause of action said plaintiff alleges that, in the year 1870, the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit, section 15, town. 11, range 2 E.

That, on the 2 day of May, 1872, said tax remaining unpaid, the then county treasurer of Dickenson County sold said real estate at public auction, at his office in Abilene, to Dickenson County, for the sum of $49.86, being the full amount of taxes and charges at that time due thereon for said year 1870.

That, on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $67.19, that being an amount equal to the cost of redemption of said real estate at that time; that, thereupon, the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and

numbered the same 8, to correspond with the number of said tract of land in the book of tax-sales of said county.

That, on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several tax for the year 1870 upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the payment so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that such tax was legal and valid; that, so soon as the plaintiff was aware of the fact of the illegality of said tax, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the amount so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on said sum from the time of said payment, respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $67.19, with interest at the rate of ten per cent. per annum, from Jan'y 8, 1872.

33 And for a sixty-first and further cause of action said plaintiff alleges: That in the year 1870, the officers of Dickenson County levied a tax that year upon the following-described real estate, situate in said county, to wit: W. ½ and E. ½ of section 21, town. 11, range 2 E.

That on the 2 day of May, 1871, said tax remaining unpaid, the then county treasurer Dickenson county sold said real estate at public auction, at his office in Abilene, to Dickenson County, for the sum of $28.50, being the full amount of taxes and charges at that time due thereon for said year 1870.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $38.56, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 12, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax sales in his office; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several tax for the year 1870 upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the payment so as aforesaid made

by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that such tax was legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said tax, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the amount so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on said sum from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $38.56, with interest at the rate of ten per cent. per annum, from Jan'y 8, 1876.

And for a sixty-second and further cause of action said plaintiff alleges: That in the year 18 , the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit, section 15, town. 15, range 3 E.

That on the 3 day of May, 1870, said tax remaining unpaid, the then county treasurer of Dickenson County sold said real estate at public auction, at his office in Abilene, to Dickenson County, for the sum of $ , being the full amount of taxes and charges at that time due thereon for said year 1869.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $80.00, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 119, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office; a copy of which said certificate, with the assignment of said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several taxes for the years 1869 upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the payment so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that such tax was legal and valid; that so soon as plaintiff was aware of the fact of the illegality of said tax, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the amount so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum of said sum from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certifi-

cate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him nor any part thereof; but said county is now indebted to him therefor in the sum of $80.00, with interest at the rate of ten per cent. per annum from Jan'y 8, 1862.

34 And for a sixty-three and further cause of action said plaintiff alleges: That in the year 1869 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: E. ½ & S.W. ¼ of section 19, town. 16, range 3 E.

That on the 3 day of May, 1870, said tax remaining unpaid, the then county treasurer of Dickenson County sold said real estate at public auction, at his office in Abilene, to Dickenson County for the sum of $ , being the full amount of taxes and charges at that time due thereon for said year 1869.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $58.63, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 133, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That, at the time of the levy of the several tax for the year 1869 upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that such tax was legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said tax, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the amount so as aforesaid paid by him into the county treasury, with interest at ten per cent. per annum on said sum from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $58.63, with interest at the rate of ten per cent. per annum from Jan'y 8, 1872.

And for a sixty-fourth and further cause of action said plaintiff alleges: That in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: N. ½ of section 29, town. 16, range 3 E.

That on the 2 day of May, 1871, said tax remaining unpaid, the then county treasurer of Dickenson County sold said real estate at public auction, at his office in Abilene, to said Dickenson County, for the sum

of $14.06, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $19.20, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 517, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several tax for the year 1870 upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that such tax was legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said tax, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the amount so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither the said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $19.20, with interest at the rate of ten per cent. per annum from Jan'y 8, 1872.

35 And for a sixty-fifth and further cause of action said plaintiff alleges that in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: N. ½ of S. E. ¼ & N. ½ of S. W. ¼ of section 29, town. 16, range 3 E.

That on the 2 day of May, 1871, said tax remaining unpaid, the then county treasurer of Dickenson County sold said real estate at public auction, at his office in Abilene, to Dickenson County, for the sum of $7.74, being the full amount of taxes and charges at that time due thereon for said year 1870.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $10.70, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the

owner of such certificate would be entitled to a deed, and numbered the same 518, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several tax for the year 18 upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the payment so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that such tax was legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said tax, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the amount so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on said sum from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $10.76, with interest at the rate of ten per cent. per annum from Jan'y 8, 1872.

And for a sixty-sixth and further cause of action said plaintiff alleges that in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit, Section 7, town. 16, range 4.

That on the 2 day of May, 1871, said tax remaining unpaid, the then county treasurer of Dickenson County sold said real estate at public auction, at his office in Abilene, to Dickenson County, for the sum of $36.70, being the full amount of taxes and charges at that time due thereon for said year 1870.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $49.53, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 622, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid, the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the several tax for the year 1870 upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that such tax was legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said tax, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the amount so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on said sum from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $49.53, with interest at the rate of ten per cent. per annum from Jan'y 8, 1872.

36 And for a sixty-seventh and further cause of action said plaintiff alleges that in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit, E ½ of section 27, town. *town.* 13, range 4 E.

That on the 2 day of May, 1871, said tax remaining unpaid, the then county treasurer of Dickenson County sold said real estate at public auction, at his office in Abilene, to Dickenson County, for the sum of $29.34, being the full amount of taxes and charges at that time due thereon for said year 1870.

That on the 8 day of Jan'y, 1872, this plaintiff paid into the county treasury of said county the sum of $39.10, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 722, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the tax for the year 1870 upon said real estate the same was the property of the Unites States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the payment so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that such tax was legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said tax, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff amount so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on said sum from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate,

but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $39.10, with interest at the rate of ten per cent. per annum from Jan'y 8, 1872.

And for a sixty-eighth and further cause of action said plaintiff alleges that in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit: N. W. ¼ of section 11, town. 14, range 3 E.

That on the 2 day of May, 1871, said tax remaining unpaid, the then county treasurer of Dickenson County sold said real estate at public auction, at his office in Abilene, to Dickenson County for the sum of $8.02, being the full amount of taxes and charges at that time due thereon for said year.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $11.08, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 754 to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the tax for the year 1870 upon said real estate the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the payment so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that such tax was legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said tax, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff the amount so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on each of said sums from the time of said payment respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $11.08, with interest at the rate of ten per cent. per annum from Jan'y 8, 1872.

37 And for a sixty-ninth and further cause of action said plaintiff alleges that in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit, S. ½ of S. W. ¼ of section 35, town. 13, range 3 E.

That on the 2 day of May, 1871, said tax remaining unpaid, the then county treasurer of Dickenson County sold said real estate at public auction, at his office in Abilene, to Dickenson County, for the sum of

$8.80, being the full amount of taxes and charges at that time due thereon for said year 1870.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $12.15, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 767, to correspond with the number of said tract of land in the book of tax-sales of said county,

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the *several* tax for the year 1870 upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the payment so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that such tax was legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said tax, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff amounts so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on said sum from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $12.15, with interest at the rate of ten per cent. per annum from Jan'y 8, 1872.

And for a seventieth and further cause of action said plaintiff alleges that in the year 1870 the officers of Dickenson County levied a tax for that year upon the following-described real estate, situate in said county, to wit, section 11, town. 16, range 3 E.

That on the 2 day of May, 1871, said tax remaining unpaid, the then county treasurer of Dickenson County sold said real estate at public auction, at his office in Abilene, to Dickenson County, for the sum of $12.30, being the full amount of taxes and charges at that time due thereon for said year 1870.

That on the 8 day of January, 1872, this plaintiff paid into the county treasury of said county the sum of $16.94, that being an amount equal to the cost of redemption of said real estate at that time; that thereupon the county treasurer of said county issued and gave to said plaintiff a certificate, dated on the day and year last aforesaid, describing the said real estate, the amount for which it was so bid off, the amount paid into the county treasury by this plaintiff for the same, the time when the owner of such certificate would be entitled to a deed, and numbered the same 737, to correspond with the number of said tract of land in the book of tax-sales of said county.

That on the same day and year last aforesaid the county clerk of said county duly assigned said certificate to this plaintiff, and entered such assignment on the duplicate book of tax-sales in his office; a copy of which said certificate, with the assignment of the said county clerk, except as to dates, amounts, description of property, and names, is hereunto annexed, marked "Exhibit A," and made a part of this petition.

That at the time of the levy of the tax for the years 1870 upon said real estate, the same was the property of the United States Government, and was exempt from taxation by the State of Kansas.

That this plaintiff, at the time of the said several payments so as aforesaid made by it into the county treasury of said county, was not aware of such exemption, but supposed, as was claimed by the officers of said county, that such tax was legal and valid; that so soon as the plaintiff was aware of the fact of the illegality of said tax, to wit, on or about the first day of January, 1874, he offered to return said tax-certificate to the county treasurer of said county, and at the same time demanded of such treasurer that he refund to this plaintiff amount so as aforesaid paid by him into the county treasury, with interest at the rate of ten per cent. per annum on said sums from the time of said payments respectively, which was then and there refused by said treasurer.

That said plaintiff is now the legal owner and holder of said certificate, but that neither said county treasurer nor said county has paid to this plaintiff the several sums so paid by him, nor any part thereof; but said county is now indebted to him therefor in the sum of $16.94, with interest at the rate of ten per cent. per annum from Jan'y 8, 1872.

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39 Wherefore plaintiff demands judgment against said defendant for the sum seven thousand four hundred fifty three & $\frac{17}{100}$ dollars, with interest at the rate of ten per cent. per annum on $4,873.73 from January 8, 1872; on $2,539.90 from January 1, 1873; on $24.94 from April 4, 1872; and on $14.60 from August 23, 1872, besides the costs of this action.

PRATT & FERRY,
*Att'ys for Plff.*

EXHIBIT A.

*Certificate No.* .

I county treasurer of Dickenson County, in the State of Kansas, do hereby certify that the following-described real estate, to wit:

was on the day of A. D. 18 , sold by me at public auction, at my office in Abilene, to for the sum of dollars, being the full amount of tax and charges due upon said real estate for the year 18 , and I further certify that has this day paid into the county treasury of said county the sum of dollars, and that the said , his heirs or assigns, will, on day of A. D. 18 , be entitled to a deed therefor from Dickenson County, unless said real estate shall have been redeemed as provided by law.

40 Given under my hand at my office in Abilene, Dickenson County, State of Kansas, on this day of A. D. 18 .

*County Treasurer.*

I county clerk of said county, in consideration of the above-certified payment of dollars, do hereby assign all the right, title, and interest of said Dickenson County to the above certificate to , and I hereby certify that this assignment has been duly entered on my duplicate book of tax-sales in my office.

Given under my hand and official seal on this day of A. D. 18 . .

*County Clerk.*

(Endorsed:) No. 963. United States circuit court, district of Kansas. Charles B. Lamborn vs. The Board of County Commissioners of Dickenson County. Petition. Filed Feb'y 23, 1874. A. S. Thomas, clerk. Pratt & Ferry, att'ys for pl'ffs.

*Precipe.*

U. S. circuit court, district of Kansas.

CHARLES B. LAMBORN, PL'FF,
*vs.*
THE BOARD OF COUNTY COMMISSIONERS OF Dickenson County, def'ts. } Præcipe.

The clerk of said court will please issue a summons to the defendant above named, directed to the U. S. marshal of said district to serve.

Let the summons be made returnable March 10, 1874.

41 The plaintiff claims judgment for $7,453$\frac{11}{100}$, with interest at the rate of ten per cent. per annum on $4,873.73 from January 8, 1872; on $2,539.90 from January 1, 1873; and on $24.94 from April 4, 1872; and on $14.60 from August 23d, 1872, besides the costs of this action.

PRATT & FERRY,
*Att'ys for Pl'ff.*

(Endorsed:) No. 963. U. S. circuit court, district of Kansas. Charles B. Lamborn vs. The Board of County Commissioners of Dickenson County. Præcipe. Filed Feb'y 23, 1874. A. S. Thomas, clerk.

*Security for costs.*

Circuit court of the United States, district of Kansas.

CHARLES B. LAMBORN, PL'FF,
*vs.*
THE BOARD OF COUNTY COMMISSIONERS OF Dickenson County, def't.

I enter myself security for costs in said case, and promise to pay all costs which may accrue to the opposite party in this action or to any of the officers of this court; and in default of payment by the plaintiff of any costs ordered or adjudged to be paid by him, I hereby agree and stipulate that execution may issue against my property for any costs taxed against him.

Dated this 23d day of February, 1874.

ELIAS SHULL.

(Endorsed:) No. 963. U. S. circuit court, district of Kansas.
42 Charles B. Lamborn vs. The Board of County Commissioners of Dickenson County. Security for costs. Filed Feb. 23, 1874. A. S. Thomas, clerk.

*Summons.*

And on this day, to wit, February 24, 1874, the clerk of said court issued a writ of summons in said-entitled action, which said writ of summons, with the endorsements & marshal's return thereon, is in the words & figures following, to wit:

Circuit court of the United States of America, district of Kansas, ss,

The United States of America to the marshal of the district of Kansas, greeting:

You are hereby commanded to notify The Board of County Commissioners of the county of Dickenson, and State of Kansas, that it has been sued by Charles B. Lamborn in the circuit court of the United States for the district of Kansas, and that unless it answers by the 26th day of March, A. D. 1874, the petition of the said Charles B. Lamborn against it, filed in the clerk's office of the said court, such petition will be taken as true, and judgment rendered accordingly.

You will make due return of this writ on the 6th day of March, A. D. 1874.

Witness the Hon. Nathan Clifford, presiding justice of the Supreme Court of the United States of America, at Topeka, in said district, this 24th day of Feb'y, A. D. 1874.

43 [SEAL.] A. S. THOMAS, *Clerk.*

(Endorsed:) Suit brought for the recovery of money. Amount claimed $7,453.17 with interest from the 8th day of Jan'y, A. D. 1872, at the rate of 10 per cent. per annum; on $4,873.73 from Jan'y, 1873; on $2,539.90 from April 4, 1872; on $24.94 from Aug't 23, 1872; on $14.60, besides the costs of this action. Pratt & Ferrey, attorneys for plaintiff. No. 963. Circuit court of the United States, district of Kansas. Charles B. Lamborn vs. The Board of County Comm'rs of Dickenson Co., Kansas. Summons issued Feb. 24, 1874; returnable March 6, 1874. Pratt & Ferrey, attorneys for plaintiff.

*U. S. Marshal's return.*

DISTRICT OF KANSAS, *ss:*

Rec'd the within writ February 24, 1874, and executed the same at Dickenson County, State and District of Kansas, this 27th day of Feb'y, 1874, by delivering personally to S. J. Kahler, chairman board of co. commissioners of said county, and M. P. Jolley, clerk of said county, each of them a true and certified copy of said writ, with all the endorsements thereon.

W. S. TOUGH,
*U. S. Marshal, Dist. of Kans.*
By H. H. HAZLETT, *Deputy.*

Marshal's fees: For service of writ, $4.00; for travel 116 miles, @ 6c, $6.96—$10.96.

Filed Mar. 5, A. D. 1874.

A. S. THOMAS, *Clerk.*

44 *Answer.*

And on this day, to wit, March 25th, 1874, the defendant, by its attorneys, filed in the clerk's office of said court its answer in said entitled action, which said answer is in the words and figures following, to-wit:

UNITED STATES OF AMERICA,
*District of Kansas, ss:*

In the circuit court of the United States for the district of Kansas.

CHARLES B. LAMBORN, PLAINTIFF,
*vs.*
THE BOARD OF COUNTY COMMISSIONERS of the County of Dickenson, defendant. } Answer.

And now comes the board of county commissioners of the county of Dickenson, the above-named defendant, and for its answer to the petition of Charles B. Lamborn, the above-named plaintiff, denies all, each, and every allegation and averment therein contained.

Second. And for a second and further ground of defense in this behalf, said defendant avers, that heretofore, to wit, and before the first day of January, A. D. 1868, the United States of America, by its officers and agents having power and authority so to do, and who were by it thereunto duly appointed and authorized, made and executed several written instruments, and delivered the same to divers persons, parties and cor-
45 porations, and thereby bargained and sold to such persons, parties, and corporations the several tracts of land in the aforesaid petition mentioned, and granted and conveyed the same to such persons, parties, and corporations by written instruments by it, the United States aforesaid, duly executed.

Third. And for a third and further ground of defense in this behalf, said defendant avers that said plaintiff had notice of, and knew the title to, and who and what were the legal and equitable owners of the several tracts of land in the aforesaid petition mentioned at the several supposed times in the aforesaid petition mentioned.

Fourth. And for a fourth and further ground of defense in this behalf, the said defendant avers that at the several supposed times in the aforesaid petition mentioned, said plaintiff had notice of and knew of the act of Congress entitled "An act to aid in the construction of a railroad and telegraph line from the Missouri River to the Pacific Ocean, and to secure to the government the use of the same for postal, military and other purposes," approved July 1, 1862; and of the act of Congress entitled "An act to amend an act entitled 'An act to aid in the construction of a railroad and telegraph line from the Missouri River to the Pacific Ocean, and to secure to the government the use of the same for postal, military and other purposes,' approved July 1st,
46 eighteen hundred and sixty-two," approved July 2, 1864.

Fifth. And for a fifth and further ground of defense in this behalf, said defendant refers to all and singular the above and foregoing parts of this answer as part hereof, and avers that all and singular the allegations and averments in this answer above made are true. And said defendant further avers that before the several supposed times in the aforesaid petition mentioned, the Kansas Pacific Railway Company, otherwise known as, and called the Union Pacific Railway Company, eastern division, formerly the Leavenworth, Pawnee and Western

Railroad Company, had made and executed divers written instruments, and delivered the same to the National Land Company, and thereby sold and disposed of the several tracts of lands in the aforesaid petition mentioned, to the National Land Company aforesaid. And said plaintiff, for and on behalf of, and as agent, general manager and treasurer of the National Land Company aforesaid, for the purpose of redeeming and to redeem for it the several tracts of land in the aforesaid petition mentioned from the supposed sales thereof in the said petition mentioned, and for it to pay all such taxes, if any, as had been assessed against said lands or any thereof, voluntarily paid all such sums of money, if any, as he ever paid into the county treasury of said county,
47 or for any supposed certificate in said petition mentioned, or for any supposed purpose whatever.

Sixth. And for a sixth and further ground of defense in this behalf, said defendant avers that all such supposed sums of money, in the aforesaid petition mentioned. as said plaintiff ever paid were by him voluntarily paid, for, and on behalf of, and with the moneys of persons, parties and corporations claiming at the time to be the owners of the several tracts of land in said petition mentioned for the purpose of paying such taxes as had been assessed on or against said tracts of lands or any thereof and of redeeming the same from any sale thereof.

Seventh. And for a seventh and further ground of defense in this behalf, said defendant avers that before and at the several supposed times in the aforesaid petition mentioned, there had been paid into the Treasury of the United States the cost of surveying, selecting, and conveying the several tracts of land in said petition mentioned by the party in interest, and also by the railroad company in this answer above mentioned.

And this defendant refers to all and singular the above and foregoing parts of this answer as part hereof.

And said defendant further avers that before the several supposed times in said petition mentioned, the United States of America, by its proper officers and agents in that behalf, by it thereunto duly appointed and authorized, made and executed divers certain written instruments, and thereby acknowledged and stated that there had been paid
48 into the Treasury of the United States the cost of surveying, selecting and conveying the aforesaid tracts of land by the said company, and also by the party in interest.

Eighth. And for an eighth and further ground of defense in this behalf, said defendant avers that the National Land Company, claiming to be the owner of the several supposed tracts of land in the aforesaid petition mentioned, and as owner thereof, voluntarily paid into the county treasurer of said county of Dickenson such of the several supposed sums of money in the aforesaid petition mentioned as were ever paid therein; and said company paid the same for the purpose of redeeming each of said tracts of land from every supposed sale thereof in said petition mentioned, and to pay such taxes as had been assessed or levied against the said tracts of land, or any of them; and for such of said several supposed sums of money as was paid into said treasury on the eighth day of January, A. D. 1872, a good and sufficient certificate of redemption of each of said tracts of land from the supposed sale thereof in said petition mentioned, was, at the request of the National Land Company aforesaid, duly executed and issued by the proper officers of said county, the county treasurer and county clerk thereof, and delivered to the National Land Company aforesaid; and a good and sufficient receipt for such taxes as has been levied or assessed

against said several tracts of land, or any of them, for or during the year A. D. 1871, was by the proper officer of said county, the
49 county treasurer thereof, duly executed and delivered to The National Land Company aforesaid, and said plaintiff afterwards, without paying any sum of money and without any right so to do, procured the several supposed certificates in said petition mentioned to be delivered to him without consideration.

And said defendant further avers that the National Land Company aforesaid voluntarily paid all such of the several supposed sums of money in said petition mentioned as were ever paid into said county treasury, for the purpose of redeem said tracts of land from every supposed sale thereof, and to pay all such taxes as had been levied or assessed against said tracts of land or any thereof.

Ninth. And for a ninth and further ground of defense in this behalf, said defendant further admits and avers that all and singular such of the supposed taxes in the aforesaid petition mentioned as any of the tracts of land in said petition mentioned were ever sold for, and also all such as were ever paid, were duly levied and assessed on and against the tracts of land in said petition mentioned, or some one or more of them, by proper and competent authority, with authority so to do, some by the State of Kansas, and some by proper officers, boards, or bodies of the above-named county or other authority thereunto authorized, with authority so to do, and that the same were voluntarily paid as is in this answer above alleged.

50 Tenth. And for a tenth and further ground of defense in this behalf, said defendant refers to all and singular the above and foregoing parts of this answer as part hereof, and avers that the above-mentioned railroad company had, before the several supposed times in said petition mentioned, completed each of the forty consecutive miles of that portion of its railroad and telegraph line, on the sides of which the lands aforesaid lie and are situate, ready for the service contemplated by the acts above mentioned, and supplied the same with all necessary drains, culverts, viaducts, crossings, sidings, bridges, turnouts, watering-places, depots, equipments, furniture, and all other appurtenances of a first-class railroad, the rails and all the other iron used in the construction and equipment thereof being American manufacture of the best quality. And the President of the United States had, by a written instrument by him executed, appointed three commissioners to examine the same and report to him in relation thereto; and before the several times aforesaid it appeared to him, said President, that each of the forty consecutive miles aforesaid, of the railroad and telegraph line aforesaid, had been completed and equipped in all respects as required by the acts aforesaid; and before then, and after said appointment, written certificates of said commissioners to that effect were duly made and issued and by them duly executed and delivered to the President aforesaid as required by the acts aforesaid.

51 And said defendant further avers that there was also, before the several times aforesaid, presentedt o said President a written statement, executed and verified on oath by the president of said company, that each of said forty miles had been completed in the manner required by said acts therein, setting forth with certainty the points where each of said forty miles began and where the same end, which oath was taken before a judge of a court of record.

And said defendant further avers, that before the several times aforesaid the United States gave, granted, and conveyed the lands aforesaid to said railroad company, and that the lands aforesaid were the prop-

erty of the National Land Company at the several supposed times in said petition mentioned.

CLOUGH & WHEAT,
*Attorneys for Defendant.*

(Indorsed:) No. 963. Charles B. Lamborn vs. Board of Co. Com. of Dickenson County. Answer. Filed March 25, 1874. A. S. Thomas, clerk.

And on this day, to wit, April 17, 1874, the parties filed in the clerk's office of said court their stipulation extending time to reply in said entitled action, which said stipulation is in the words and figures following, to wit:

*Stipulation extending time to reply.*

U. S. circuit court, district of Kansas.

CHARLES B. LAMBORN
*vs.*
THE BOARD OF COUNTY COMMISSIONERS
52 of Saline County.

THE NATIONAL LAND COMPANY
*vs.*
THE BOARD OF COUNTY COMMISSIONERS OF Saline County.

CHARLES B. LAMBORN
*vs.*
THE BOARD OF COUNTY COMMISSIONERS OF the County of Dickenson.

The plaintiffs in each of the above-entitled actions may have until the 25th day of April, 1874, to file a reply to the answer of the defendant.

CLOUGH & WHEAT,
*Att'ys for Def'ts.*

(Endorsed:) U. S. circuit court, district of Kansas. Charles B. Lamborn, No. 962, vs. Board of County Com'rs of Saline Co. The National Land Co., No. 964, vs. Board of Co. Com'rs of Saline Co. Charles B. Lamborn, No. 963, vs. Board of Co. Com'rs County of Dickenson. Stipulation. Filed April 17, 1874. A. S. Thomas, clerk.

And on this day, to wit, April 17, 1874, the plaintiff, by his attorneys, filed in the clerk's office of said court his reply in said entitled action, which said reply is in the words & figures following, to wit:

*Reply.*

United States circuit court, district of Kansas.

CHARLES B. LAMBORN
*vs.*
THE BOARD OF COUNTY COMMISSIONERS
53 of the County of Dickenson, def't. } Reply.

And now comes the plaintiff above named, by Platt & Ferrey, his at-

torneys, and for a reply to the second, third, fourth, fifth, sixth, seventh, eighth, ninth, and tenth defences of the answer of the above-named defendant filed herein, denies the same, and each & every allegation in said defences contained.

PRATT & FERREY,
*Att'ys for Pl'ff.*

(Endorsed:) No. 963. U. S. circuit court, district of Kansas. Charles B. Lamborn vs. the Board of County Commissioners of the County of Dickenson. Reply. Filed April 17, 1874. A. S. Thomas, clerk.

And on this day, to wit, Thursday, June 4, 1874, in the June term, A. D. 1874, in the record of the proceedings thereof in said entitled action is the following entry, to wit:

*Journal entry.*

CHARLES B. LAMBORN
*vs.*
THE BOARD OF COUNTY COMMISSIONERS of the County of Dickenson. } 963.

With consent of parties, it is ordered by the court that this cause be, and the same is hereby, continued.

And on this day, to wit, Monday, November 23rd, 1874, in the November term, A. D. 1874, in the record of the proceedings thereof in said entitled action is the following entry, to wit:

54 *Journal entry.*

CHARLES B. LAMBORN
*vs.*
THE BOARD OF COUNTY COMMISSIONERS of Dickenson County. } 963.

Continued to the next term of this court.

And on this day, to wit, Monday, June 7th, 1875, in the June term, A. D. 1875, in the record of the proceedings thereof in said-entitled action is the following entry, to wit:

*Journal entry.*

CHARLES B. LAMBORN
*vs.*
THE BOARD OF COUNTY COMMISSIONERS of the County of Dickenson. } 963.

With the consent of the parties hereto, by their attorneys, it is ordered by the court that this cause be and the same is hereby continued to the next term of this court.

And on this day, to wit, November 22nd, 1875, the parties, by their attorneys, filed in the clerk's office of said court their stipulation to continue in said-entitled action, which said stipulation is in the words & figures following, to wit:

*Stipulation to continue.*

United States circuit court, district of Kansas.

CHARLES B. LAMBORN
*vs.*
THE BOARD OF COUNTY COMMISSIONERS of Saline County. } 962.

CHARLES B. LAMBORN
*vs.*
THE BOARD OF COUNTY COMMISSIONERS of the County of Dickenson. } 963.

THE NATIONAL LAND COMPANY
*vs.*
THE BOARD OF COUNTY COMMISSIONERS of Saline County. } 964.

It is hereby stipulated that the above-entitled causes be continued to the June term, 1876, of this court, and an order to that effect may be entered upon the filing hereof.

PRATT & FERREY,
*Att'ys for Pl'ffs.*
CLOUGH & WHEAT,
*Att'ys for Defendant.*

Dated Nov. 12th, 1875.

(Endorsed:) Nos. 962, 963, 964. Cha's B. Lamborn vs. Saline County. Same vs. Dickenson County. Stipulation to continue. Filed Nov. 22, 1875. A. S. Thomas, clerk.

And on this day, to wit, Monday, November 22, 1875, in the November term, A. D. 1875, in the record of the proceedings thereof in said entitled action is the following entry, to wit:

*Journal entry.*

CHARLES B. LAMBORN
*vs.*
THE BOARD OF COUNTY COMMISSIONERS OF Dickenson County. } 963.

With the consent of the parties hereto, by their attorneys, it is ordered by the court that this cause be, and the same is hereby, con-
56 tinued to the next term of this court, as per stipulation on file.

And on this day, to wit, June 9th, 1876, the parties hereto, by their attorneys, filed in the clerk's office of said court their waiver of jury in said-entitled action, which said waiver of jury is in the words & figures following, to wit:

*Waiver of jury.*

In the circuit court of the United States, district of Kansas.

CHARLES B. LAMBORN, PL'FF,
*vs.*
THE BOARD OF COUNTY COMMISSIONERS OF the County of Dickenson, def'ts. } 963.

The parties hereto waive a trial by jury and agree to submit this cause to the court for trial.

PRATT & FERREY,
*Att'ys for Pl'ff.*
CLOUGH & WHEAT,
*Attorneys for Defendant.*

(Endorsed:) No. 963. Charles B. Lamborn vs. the Board of County Commissioners of the County of Dickenson. Waiver of jury. Filed June 9, 1876. A. S. Thomas, clerk.

And on this day, to wit, June 9th, 1876, in the June term, A. D. 1876, of said court, in the record of the proceedings thereof in said-entitled action is the following entry, to wit:

*Special findings.*

CHARLES B. LAMBORN, PLAINTIFF,
*vs.*
THE BOARD OF COUNTY COMMISSIONERS OF the County of Dickinson, defendant. } 963.

57 This day the parties, by written stipulation, waive a jury, and submit this cause to the court, and the court having heard the evidence, on consideration thereof, finds the following facts specially, to wit:

First. That on the 8th day of January, A. D. 1872, the plaintiff paid into the county treasury of said Dickinson County the sum of money stated in the several counts of the petition as having been paid on that day, and on August 23, 1872, and April 4, 1872, also paid into the county treasury of said county the sum of money stated in the 39th & 57th counts in the petition as having been paid on those days, and received the tax-sale certificates in the petition stated. The following is a copy of the certificate mentioned in the first count in the petition:

"*Certificate No.* 1."

"I, J. B. Shane, county treasurer of Dickinson County, in the State of Kansas, do hereby certify that the following-described real estate, to wit, "S.E. ¼ of 3, 11, 2, was, on the 2nd day of May, A. D. 1871, sold by me at public auction, at my office in Abilene, to Dickenson Co. for the sum of 12.90 dollars, being the full amount of tax and charges due upon said real estate for the year 1870. And I further certify that C. B. Lamborn has this day paid into the county treasury of said county the sum of seventeen & $\frac{66}{100}$ dollars, and that the said C. B. Lamborn, his heirs or assigns, will, on the 2nd day of May, A. D. 1874, be entitled to a deed therefor from Dickenson County unless said real estate shall have
58 been redeemed as provided by law.

"Given under my hand at my office, Abilene, Dickenson County, State of Kansas, on this 8th day of January, A. D. 1872.

(Signed) "J. B. SHANE,
"*County Treasurer.*
"ED. GAY, *D.*"

"I, M. P. Jolley, county clerk of said county, in consideration of the above-certified payment of seventeen & $\frac{66}{100}$ dollars, do hereby assign all the right, title, & interest of said Dickinson County to the above certificate to C. B. Lamborn, & I hereby certify that this assignment has been duly entered on my duplicate book of tax-sales in my office.

"Given under my hand and official seal on this 8th day of January, A. D. 1872.

(Signed) "M. P. JOLLEY,
[SEAL.] "*County Clerk.*"

The other certificates are in the same form, differing only as to amounts and description of lands, except the certificates mentioned in counts 39 & 57, which are dated respectively Aug. 23, 1872, and April 4, 1872.

Second. No deed has ever been received by the plaintiff on any of his certificates, nor has he ever demanded any deed. But on the 2nd day of January, 1874, the plaintiff offered to return said tax-sale certificates to the county treasurer of said county, and at the same time demanded of said treasurer that he refund to said plaintiff the money so as aforesaid paid by him into the county treasury, and all payments of taxes thereafter made on said lands, with interest at the rate of ten per cent. on such payments, which was then and there refused by said treasurer.

Third. The plaintiff, Lamborn, holds the said certificates and
59 each of them as trustee for the National Land Company hereinafter mentioned, and the money paid for said certificates was the money of the said National Land Company, of which said plaintiff was at the time president.

Fourth. After said certificates were received the plaintiff paid the subsequent taxes on a portion of said lands at the times and in the amounts stated in the petition.

Fifth. All the lands mentioned in said certificates are situate in Dickinson County, and within the twenty-mile limit of the land-grant by Congress under the act of July 1, 1862, and July 2d, 1864, to the railroad now known as the Kansas Pacific Railway Company, being the same road mentioned in said act of 1862 as the Leavenworth, Pawnee and Western Railroad Company, and the same road mentioned in the act of July 2d, 1864, as the Union Pacific Railway Company, Eastern Division. None of the said lands had been patented by the United States to said company at the time when the same were sold by the county for taxes as specified in said certificates, nor at the time when the taxes thereon were so subsequently paid by the plaintiff, nor had the cost of surveying, selecting, and conveying the same been paid by the said company, nor any party in interest, prior to the time when the said lands were sold and taxes so as aforesaid paid thereon by said plaintiff.

Sixth. The National Land Company is a corporation organized
60 under the laws of the State of Missouri, and on the first day of September, 1868, and at different times between that and the 29th day of June, 1870, entered into contracts with the said railroad company for the purchase of large quantities of the lands of said rail-

road company, including among others the lands in Dickinson County and the lands in respect to which this controversy arises.

Seventh. The National Land Company, after procuring these contracts from the railroad company, sold a portion of the lands in respect to which the taxes in suit are claimed to divers third persons, under executory contracts to make titles when payment should be made therefor, the said purchasers agreeing, as between themselves and the National Land Company, to pay the taxes on the lands, which they failed to do, and the taxes became delinquent, and the lands were sold, as shown in said certificates. The contracts between the railroad company and the National Land Company contain the following provision in regard to taxes, to wit, the said National Land Company agrees with the said Kansas Pacific Railway Company to make punctual payment of the several sums due or to become due to the Kansas Pacific Railway Company under the contract and to regularly and seasonably pay all such
taxes and assessments as may hereafter be lawfully imposed on
61 said lands. All of said contracts between the National Land Company and the railway company in respect to purchasers of land by the Land Company were entered into after the taxes on the said lands had been levied for the year 1868.

Eighth. That on A. D. a suit was instituted in the State court of Kansas by the Kansas Pacific Railway Company against one Prescott, to try the right to tax the lands of the railway company under the authority of the State, which suit was on 18 decided in favor of Prescott by the supreme court of the State, whose judgment was on the reversed by the Supreme Court of the United States. The fact of the pendency of that litigation between Prescott and the railway company, in respect to the taxability of the lands of the railway company; that the county and State authorities, on one hand, claimed that these lands were taxable, and that the railway company contested that claim, were known to the plaintiff and to the National Land Company when the plaintiff acquired the said certificates, and his purposes in acquiring them were, if said lands were taxable, to prevent tax-titles accruing upon said lands, and if found to be not taxable, with a view of bringing actions to recover back the moneys so paid.

Ninth. That said contracts between the railroad company and the National Land Company also provided as follows:
62 "And the first party (railroad company) agrees, upon request in writing from the second party (meaning the National Land Co. aforesaid), to convey by deed of general warranty, in the form it has adopted for conveying its congressional lands, any of the lands purchased by the second party under this agreement whenever the purchase-money and interest and the necessary stamp for such deeds are furnished by the second party."

And said contracts were made in pursuance of an agreement, made on the 25th day of June, A. D. 1868, between said railway company and the National Land Company aforesaid, which contract of June 25th, 1868, included a sale of twenty thousand acres of land by said railway company to said land company, thereafter to be selected by said land company, and also provided that said land company was to have the privilege of selecting and purchasing from time to time thereafter one hundred and eighty thousand acres more of said railway company. The court thereupon takes time to consider of the proper judgment to be rendered herein, the cause to be argued by counsel on written briefs, the counsel for plaintiff to file their brief with the clerk on or before July 15, 1876; the counsel for defendants to file their brief in answer with the clerk on

or before August 10, 1876, and counsel for plaintiff to file brief in reply with the clerk on or before August 20, 1876; and, by consent of
63 parties, time is given defendants until any time during the next term of this court, and within three days after rendition of judgment herein, in which to present its bill of exceptions herein as to its claims & matters excepted to during the trial at this term of court, and cause continued till the next term hereof.

And on this day, to wit, June 10, 1876, the defendant, by its attorney, filed in the clerk's office of said court its motion for a new trial in said action, which said motion is in the words and figures following, to wit:

*Motion for new trial.*

STATE OF KANSAS,
*Leavenworth County, ss:*

In the district court of the first judicial district of the State of Kansas, sitting in the county of Leavenworth, in said State.

CHARLES B. LAMBORN, PLAINTIFF,
*vs.*
BOARD OF COUNTY COMMISSIONERS OF THE County of Dickenson, defendant.

And now comes the above-named defendant and moves the court to vacate and set aside the decision heretofore rendered herein, and to grant a new trial of this action for the following causes, affecting materially the substantial rights of the said defendant:

1st. For and because of error in the assessment of the amount of recovery, the same being too large.

2nd. For that the decision is not sustained by sufficient evidence.

3rd. For that the decision is contrary to law.

64 4th. For and because of error of law occurring at the trial and excepted to by the said defendant.

5th. Because the court erred in excluding certain evidence offered by said defendant.

6th. Because the court erred in admitting certain evidence.

7th. Because the court erred in its rulings in relation to the admission and exclusion of evidence, and in manner in which it caused the case to be conducted at the trial.

18th. And because of error of law occurring at the trial, and excepted to by said defendant, in relation to various matters, other than those above particularly specified.

8th. Because the court erred in its decisions in relation to what should and as to what should not be taken as true.

CLOUGH & WHEAT,
*Att'ys for Defendant.*

(Endorsed:) No. 963. Charles B. Lamborn vs. Dickenson Co. Motion for new trial, &c., by def't. Filed June 10, 1876. A. S. Thomas, clerk.

And on this day, to wit, November 29, 1876, in the November term, A. D. 1876, of said court, in the record of the proceedings thereof in said entitled action is the following entry, to wit:

*Certificate of division.*

CHARLES B. LAMBORN, PL'FF,
*vs.*
THE BOARD OF COUNTY COMMISSIONERS OF the County of Dickenson, def't. } 963.

65 This cause having been argued by counsel, the court on consideration finds as a conclusion of law from the special findings of facts made at the last term of this court that the plaintiff is not entitled to recover. It is therefore considered and adjudged that the defendant herein go hence without day, and recover of and from the plaintiff herein its costs in this action expended, and have hereof execution.

And on the trial or hearing of the said suit certain questions occurred upon which the opinion of the judges were opposed, and the points upon which they so disagreed were stated under the direction of the judges and certified, and such certificate was ordered to be entered of record, and in the words and figures following, viz:

Be it remembered that at a regular term of the circuit court of the United States for the district of Kansas, begun and held at the city of Topeka, in the State of Kansas, on the twenty-seventh day of November, A. D. 1876, when there were present holding the court the honorable John F. Dillon, circuit judge, and the honorable C. G. Foster, district judge, and in a certain civil suit therein pending, wherein Charles B. Lamborn is plaintiff and the Board of County Commissioners of the County of Dickenson is defendant, a final judgment having been entered therein for defendant, in the trial or hearing whereof certain questions occurred upon which the opinions of the said judges were opposed:

Now this is to certify that the points upon which said judges
66 so disagreed are stated under the direction of the judges and certified as follows, to wit:

Upon the foregoing special findings of facts in said suit the judges of the circuit court were opposed in opinion upon the following points of law thereon arising, viz:

1. Whether judgment should *should* be rendered for the plaintiff or for the defendant.

2. Whether the acquisition of said tax-certificates and the subsequent payment of taxes by the plaintiff was a voluntary payment of the money now sought to be recovered back, in such a sense as to defeat the right to such recovery.

3. Whether the statute of Kansas (General Statutes of Kansas, page 1058, secs. 120 & 121) gives the right upon the facts above found to the plaintiff to recover in respect of the causes of action set out in the petition.

The judges being thus divided in opinion, at the request of counsel hereby certify such division of opinion to the Supreme Court, pursuant to the statute in such case provided.

JOHN F. DILLON.
C. G. FOSTER.

And on this day, to wit, February 26, 1877, the plaintiff, by his attorneys, filed in the clerk's office of said court his appeal-bond in said entitled action, which said bond is in the words and figures following, to wit:

*Appeal-bond.*

Know all men by these presents that we, R. J. Wenyss & T. C.
67 Henry, are held and firmly bound unto the board of county commissioners of the county of Dickenson, Kansas, in the full and just sum of three hundred dollars, to be paid to the said board of county commissioners of the county of Dickenson, Kansas, its certain attorneys, executors, administrators, or assigns, to which payment well and truly to be made we bind ourselves, our heirs, executors, and administrators, jointly and severally, by these presents, sealed with our seals, and dated this 23rd day of February, 1877.

Whereas, lately, at a term of the circuit court of the United States for the district of Kansas, in a suit depending in said court between Charles B. Lamborn and the Board of County Commissioners of the County of Dickinson, Kansas, judgment was rendered against the said Charles B. Lamborn, and the said Charles B. Lamborn having obtained a writ of error and filed a copy thereof in the clerk's office of said court to reverse the judgment in the aforesaid suit, and a citation directed to the said The Board of County Commissioners of the County of Dickinson, Kansas, citing and admonishing it to be and appear at a Supreme Court of the United States to be holden at Washington on the second Monday of October next:

Now the condition of the above obligation is such, that if the said Charles B. Lamborn shall prosecute his writ of error to effect,
68 and answer all damages and costs if he fail to make his plea good, then the above obligation to be void; else to remain in full force and virtue.

R. J. WENEYSS.
T. C. HENRY.

STATE OF KANSAS,
*County of Dickinson, ss:*

I, C. Stevens, a notary public in and for said State and county, do hereby certify that R. J. Weneyss and T. C. Henry are personally known to me to be the same persons who executed the above-written undertaking on appeal and that they duly acknowledged the execution of the same.

As witness my hand and notarial seal this 23d day of '77, A. D. 1877.

[SEAL.] C. STEVENS,
*Notary Public.*

STATE OF KANSAS,
*County of Dickinson, ss:*

R. J. Weneyss, of Abilene, in Dickinson County, Kansas, and T. C. Henry, of Abilene, in said county, Kansas, being duly sworn, upon their respective oath, each, severally and respectively, say:

1. I am the person whose named is subscribed to the above-written undertaking on appeal.

2. I am worth more than the sum of six hundred dollars over and above all debts, exemptions, and liabilities.

R. J. WENEYSS.
T. C. HENRY.

Subscribed and sworn to before me this 23 day of Feb., A. D. 1877.

69 [SEAL.] C. STEVENS,
*Notary Public.*

(Endorsed:) No. 963. Charles B. Lamborn vs. The Board of County,

Commissioners of the County of Dickenson. Appeal-bond. Filed Feb'y 26, 1877. A. S. Thomas. Approved. A. S. Thomas, clerk.

70 UNITED STATES OF AMERICA,
*District of Kansas, ss:*

I, A. S. Thomas, clerk of the circuit court of the United States of America for the district of Kansas, do hereby certify the foregoing to be a true, full, and perfect copy from the record of the proceedings in the action of Charles B. Lamborn vs. The Board of County Commissioners of the County of Dickinson, case No. 963 in said court.

In testimony whereof I have hereunto set my hand and affixed the seal of said court, at my office in Topeka, in said district of Kansas, this 13th day of March, A. D. 1877.

[SEAL.] , *Clerk.*

71 UNITED STATES OF AMERICA, *ss:*

The President of the United States to the honorable the judges of the circuit court of the United States for the district of Kansas, greeting:

Because in the record and proceedings, as also in the rendition of the judgment of a plea, which is in the said circuit court before you, between Charles B. Lamborn, plaintiff, and the Board of County Commissioners of the County of Dickinson, defendant, a manifest error hath happened, to the great damage of the said plaintiff, as by his complaint appears, we, being willing that error, if any hath been, should be duly corrected, and full and speedy justice done to the parties aforesaid in this behalf, do command you, if judgment be therein given, that then, under your seal, distinctly and openly, you send the record and proceedings aforesaid, with all things concerning the same, to the Supreme Court of the United States, together with this writ, so that you have the same at Washington on the second Monday of October next, in the said Supreme Court, to be then and there held, that the record and proceedings aforesaid being inspected, the said Supreme Court may cause further to be done therein to correct that error what of right and according to the laws and custom of the United States should be done.

Witness the honorable Morrison R. Waite, Chief Justice of the Supreme Court of the United States of America, this 20th day of February, A. D. 1877.

A. S. THOMAS,
*Clerk of the Circuit Court of the United States for the District of Kansas.*

Allowed.

C. G. FOSTER,
*Judge.*

72 (Indorsed:) No. 963. Charles B. Lamborn vs. The Board of County Commissioners of the County of Dickinson. Writ of error. Filed Feb'ry 22, 1877. A. S. Thomas, clerk.

73 UNITED STATES OF AMERICA:

In the Supreme Court of the United States.

To the Board of County Commissioners of the County of Dickinson:

You are hereby cited and admonished to be and appear at a Supreme

Court of the United States, to be holden in the city of Washington, in the District of Columbia, on the second Monday in October, 1877, pursuant to a writ of error filed in the clerk's office of the circuit court of the United States for the district of Kansas, wherein Charles B. Lamborn is plaintiff and you are defendant in error, to show cause, if any there be, why the judgment in said writ of error mentioned should not be corrected and speedy justice should not be done to the parties in that behalf.

Witness the honorable Morrison R. Waite, Chief Justice of the Supreme Court of the United States, this 21st day of February, 1877.

C. G. FOSTER,
*Judge.*

The clerk will take bond for costs, $300.

C. G. FOSTER.

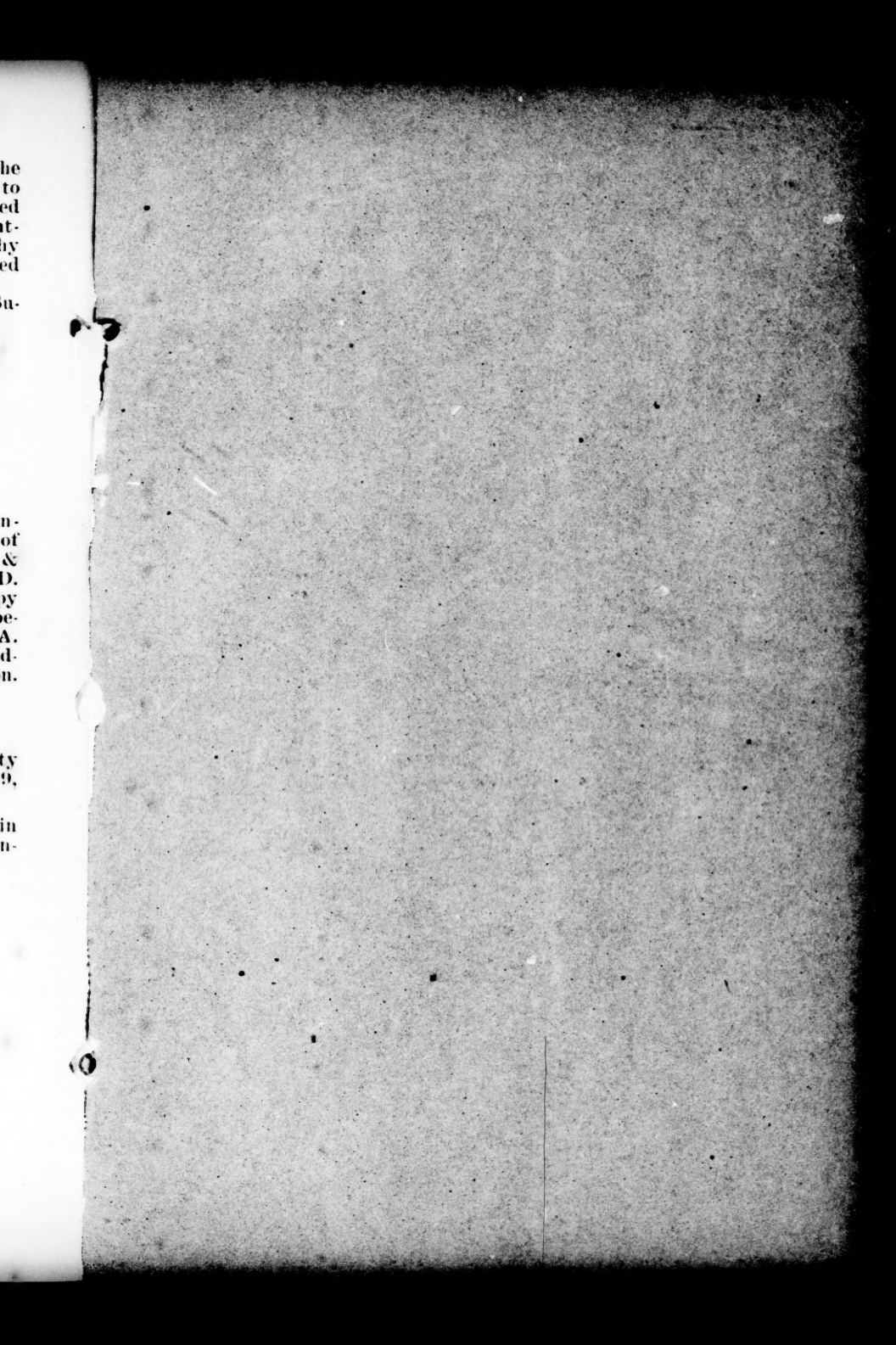
74 *U. S. marshal's return.*

DISTRICT OF KANSAS, *ss:*

Rec'd this citation Feb'y 28, 1877, and served the same on the within-named defendant, the Board of County Commissioners of the County of Dickenson, on the 12th day of March, 1877, at Dickenson Co., State & district of Kansas, by delivering to M. P. Jolley, W. B. Crary, D. D. Baird, & J. A. Gillett, each of them personally, a true & certified copy of this writ with all the endorsements thereon. The said M. Jolley being then & there the clerk, and said W. B. Crary, D. D. Baird, & J. A. Gillett being then & there the members of & constituting said defendant, the Board of County Commissioners of the County of Dickenson.

CHA'S H. MILLER, *U. S. Marshal,*
By M. NICOLAY, *Deputy.*

Marshal's fees, $14.00.

(Indorsed:) No. 963. Charles B. Lamborn vs. The Board of County Commissioners of the County of Dickinson. Citation. Filed March 19, 1877. A. S. Thomas, clerk.

(Indorsement on cover:) No. 673. Charles B. Lamborn, plaintiff in error, v. The Board of County Commissioners of the County of Dickinson, Kansas. C. C. U. S. Filed 27th March, 1877.